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MAR 17 2008**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Application No: 10/647,320 Confirmation No.: 2019
Inventor: Najaf-Zadeh et al.
Filed: August 26, 2003
TC/A.U.: 2615
Examiner: Kurr, J.R.
Docket No.: 18-47 US
Title: BIT RATE REDUCTION IN AUDIO ENCODERS BY EXPLOITING
INHARMONICITY EFFECTS AND AUDITORY TEMPORAL MASKING
Customer No.: 25319

March 17, 2008

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This is in response to the Office Action mailed January 28, 2008. Would the Office kindly amend the application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.